

Internal Revenue Service, Treasury

§ 1.1402(e)(5)-1

within the time limitation set forth in § 1.1402(e)(2)-1. M's certificate is effective for 1962 and all succeeding taxable years, and he must report and pay any self-employment tax due for 1962, 1963, and 1964. (The tax, if any, for 1964 is due on April 15, 1965.) Inasmuch as the due dates of the tax for 1962 and 1963 are April 15, 1963, and April 15, 1964, respectively, M must pay interest on any tax due for 1962 or 1963. For provisions relating to such interest, see § 301.6601-1 of Part 301 of this chapter (Regulations on Procedure and Administration).

(3) *Filed after July 30, 1965, and on or before the due date of return for second taxable year ending after 1963.* A certificate on Form 2031 filed by an individual in accordance with the provisions of §§ 1.1402(e)(1)-1 and 1.1402(e)(2)-1, inclusive, after July 30, 1965, and on or before the due date of the return (including any extension thereof) for his second taxable year ending after 1963 (Apr. 15, 1966, in the case of a calendar year taxpayer who has not been granted an extension of time for filing his income tax return for 1965) shall be effective for his first taxable year ending after 1962 and all succeeding taxable years.

Example. M, a duly ordained minister of a church, makes his income tax returns on the basis of a calendar year. M has not been granted an extension of time for filing any return. On April 15, 1966, the due date of his income tax return for 1965, M files a waiver certificate pursuant to § 1.1402(e)(1)-1 and within the time limitation set forth in § 1.1402(e)(2)-1. M's certificate is effective for 1963 and all succeeding taxable years, and he must report and pay any self-employment tax due for 1963, 1964, and 1965. (The tax, if any, for 1965 is due on April 15, 1966.) Inasmuch as the due dates of the tax for 1963 and 1964 are April 15, 1964, and April 15, 1965, respectively, M must pay interest on any tax due for 1963 or 1964. For provisions relating to such interest, see § 301.6601-1 of Part 301 of this chapter (Regulations on Procedure and Administration).

(d) *Election irrevocable.* An election which has become effective pursuant to this section is irrevocable. A certificate may not be withdrawn after June 30, 1961.

[T.D. 6691, 28 FR 12796, Dec. 3, 1963, as amended by T.D. 6978, 33 FR 15939, Oct. 30, 1968]

§ 1.1402(e)(4)-1 Treatment of certain remuneration paid in 1955 and 1956 as wages.

If in 1955 or 1956 an individual was paid remuneration for service described in section 3121(b)(8)(A) which was erroneously treated by the organization employing him (under a certificate filed by such organization pursuant to section 3121(k) or the corresponding section of prior law) as employment, within the meaning of the Federal Insurance Contributions Act (Chapter 21 of the Internal Revenue Code), and if on or before August 30, 1957, the taxes imposed by sections 3101 and 3111 were paid (in good faith and upon the assumption that the insurance system established by title II of the Social Security Act had been extended to such service) with respect to any part of the remuneration paid to such individual for such service, then the remuneration with respect to which such taxes were paid, and with respect to which no credit or refund of such taxes (other than a credit or refund which would be allowable if such service had constituted employment) has been obtained either by the employer or the employee on or before August 30, 1957, shall be deemed, for purposes of the Self-Employment Contributions Act of 1954 and the Federal Insurance Contributions Act, to constitute remuneration paid for employment and not net earnings from self-employment. For regulations relating to section 3121(b)(8)(A) and (k), see §§ 31.3121(b)(8)-1 and 31.3121(k)-1 of subpart B of part 31 of this chapter (Employment Tax Regulations).

§ 1.1402(e)(5)-1 Optional provision for certain certificates filed before April 15, 1962.

(a) *Certificates.* (1) The optional provision contained in section 1402(e)(5)(A) may be applied to a certificate on Form 2031 filed within the period September 14, 1960, to April 16, 1962, inclusive, in the case of a duly ordained, commissioned, or licensed minister of a church, a member of a religious order (other than a member of a religious order who has taken a vow of poverty